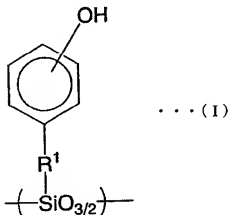


AMENDMENTS TO THE CLAIMS

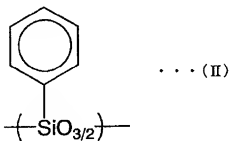
1. **(Currently amended)** A negative resist composition comprising a ~~silsesquioxane~~ silsesquioxane resin (A) comprising a constituent unit (a1) represented by the following general formula (I):

[Chemical Formula 1]



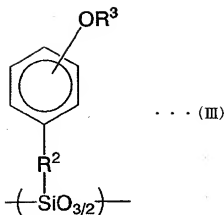
wherein R^1 represents a ~~linear or branched alkylene group having 1 to 5 carbon atoms~~ methylene group, and a constituent unit (a2) represented by the following general formula (II):

[Chemical Formula 2]



and a constituent unit (a3) represented by the following general formula (III):

_____ [Chemical Formula 3]



wherein R^2 represents a linear or branched alkylene group having 1 to 5 carbon atoms, and R^3 represents a linear or branched alkyl group having 1 to 5 carbon atoms, an acid generator component (B) which generates an acid upon exposure, and a crosslinking agent component (C), wherein said silsesquioxane resin (A) comprises 50 to 95 mol% of the constituent unit (a1) and 5 to 40 mol% of the constituent unit (a2), and 0 to 20 mol% of the constituent unit (a3), and wherein said acid generator component (B) and said crosslinking agent component (C) are selected from a combination of an onium salt containing a fluorinated alkylsulfonic acid ion as an anion (B) and a glycoluril-based or melamine-based crosslinking agent (C), a combination of an oxime sulfonate-based acid generator (B) and an ethyleneurea-based crosslinking agent (C), or a combination of a mixture of an oxime sulfonate-based acid generator and a diazomethane-based acid generator (B) and an ethyleneurea-based crosslinking agent (C).

2. (Canceled)

3. (Canceled)

4. (Currently amended) The negative resist composition according to claim 1, wherein a weight average molecular weight (Mw) of the silsesquioxane silsesquioxane resin (A) is 1,000 or more and 15,000 or less.

5. (Original) The negative resist composition according to claim 1, which further comprises a nitrogen-containing organic compound (D).

6. **(Original)** The negative resist composition according to claim 1, which is used in a two-layer resist method comprising the steps of providing an organic layer on a substrate and providing a resist layer on the organic layer; patterning the resist layer to form an upper resist pattern; patterning the organic layer by dry etching using the upper resist pattern as a mask to form a lower resist pattern; and forming a pattern on the substrate by etching using the upper resist pattern and the lower resist pattern as a mask.

7. **(Original)** The negative resist composition according to claim 1, which is used in a magnetic film pattern forming method comprising the step of patterning a magnetic film by ionic etching using the resist pattern formed on the magnetic film as a mask.

8. **(Original)** The negative resist composition according to claim 1, which is used in a magnetic film pattern forming method comprising the step of patterning a magnetic film by ionic etching using a lift-off pattern comprising a base film pattern formed on the magnetic film and a resist pattern formed on the base film pattern.

9. **(Original)** The negative resist composition according to claim 1, which is used in a resist pattern forming method comprising the step of subjecting a resist layer to electron beam selective exposure.